

Sectoral Distribution Of Value Added Tax

(Q2 2017)

Report Date: October 2017



NATIONAL BUREAU OF STATISTICS

Contents

Executive Summary.....	1
Sectoral Distribution Of Value Added Tax - Q2 2017	
Agricultural and Plantations	2
Automobiles and Assemblies	3
Banks & Financial Institutions	4
Breweries: Bottling and Beverages	5
Building and Construction	6
Chemicals, Paints and Allied Industries	7
Commercial and Trading	8
Conglomerates	9
Federal Ministries & Parastatals	10
Gas	11
Hotels and Catering	12
Local Government Councils	13
Mining	14
Other VAT	15
Offshore Operations	16
Oil Marketing	17
Oil Producing	18
Other Manufacturing	19
Petro-Chemical and Petroleum Refineries	20
Pharmaceutical, Soaps and Toiletries	21
Pioneering	22
Professional Services	23
Properties and Investments	24
Publishing, Printing, Paper Packaging	25
State Ministries & Parastatals	26
Stevedoring, Clearing and Forwarding	27
Textile and Garment industry	28
Transport and Haulage Services	29
Sub-Total (Non-Import VAT) Local	30
Non-Import (foreign) VAT	31
NCS-Import VAT	32
Grand Total	33
Appendix.....	34
Methodology.....	40
Acknowledgements/Contacts.....	41

Executive Summary

Sectoral distribution of Value Added Tax (VAT) data for Q2 2017 reflected that the sum of N246.30bn was generated as VAT in Q2 2017 as against N204.77bn generated in Q1 2017 and N187.03bn in Q2 2016 representing 20.28% Increase Quarter-on-Quarter and 31.69% increase Year-on-Year.

Other manufacturing generated the highest amount of VAT with N33.69bn generated and closely followed by Professional Services and Oil Producing both generating N21.64bn and N14.94bn respectively while Mining generated the least and closely followed by Local Government Councils and Pharmaceutical, Soaps & Toiletries with N34.19 mln, N154.72 mln and N194.26 mln generated.

Out of the total amount generated in Q2 2017, N137.79bn was generated as Non-Import VAT locally while N59.83bn was generated as Non-Import VAT for foreign. The balance of N48.68bn was generated as NCS-Import VAT.

SECTORAL DISTRIBUTION OF VALUE

ADDED TAX - Q2 2017

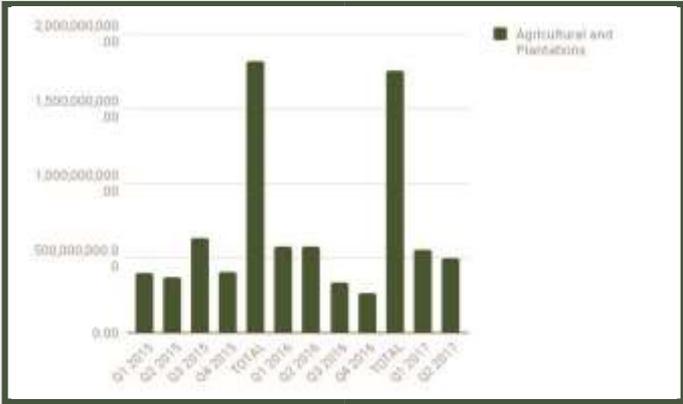
Agricultural and Plantations



Agricultural and Plantations



Q2 2017
Value Added Tax (Naira)
N 497,210,854.92



Q2 2016
Value Added Tax (Naira)
N 574,607,597.85



Q1 2017
Value Added Tax (Naira)
N 554,910,191.59



-10.40%



Year on Year %
-13.47%

SECTORAL DISTRIBUTION OF VALUE

ADDED TAX - Q2 2017

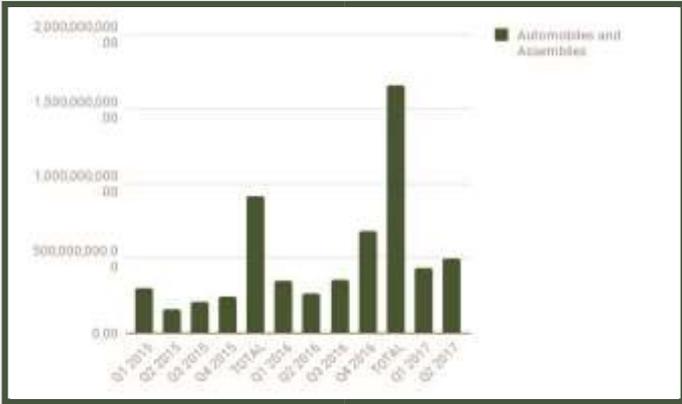
Automobiles and Assemblies



Automobiles and Assemblies



Q2 2017
Value Added Tax (Naira)
N 503,267,484.76



Q2 2016
Value Added Tax (Naira)
N 263,774,263.24



Q1 2017
Value Added Tax (Naira)
N 433,374,487.81



16.13%

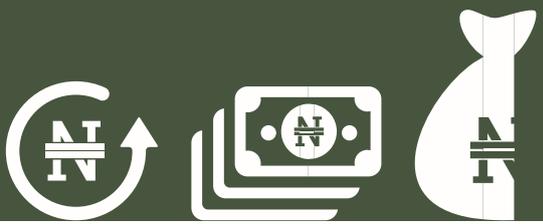


Year on Year %
90.79%

SECTORAL DISTRIBUTION OF VALUE

ADDED TAX - Q2 2017

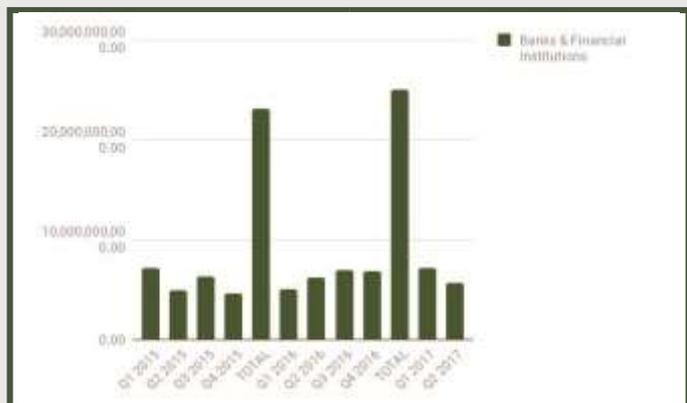
Banks & Financial Institutions



Banks & Financial Institutions



Q2 2017
Value Added Tax (Naira)
N 5,672,146,884.42



Q2 2016
Value Added Tax (Naira)
N 6,229,267,488.81



Q1 2017
Value Added Tax (Naira)
N 7,174,111,312.74



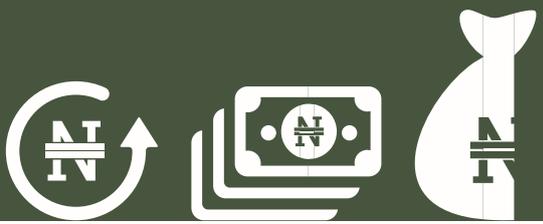
-20.94%



Year on Year %
-8.94%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2017

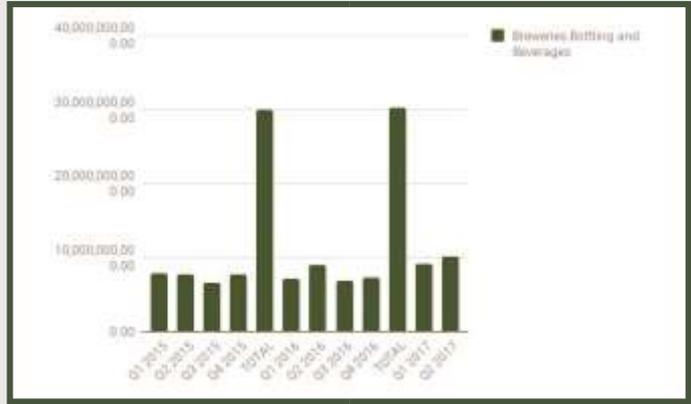
Breweries, Bottling and Beverages



Breweries, Bottling and Beverages



Q2 2017
Value Added Tax (Naira)
N 10,071,784,787.75



Q2 2016
Value Added Tax (Naira)
N 9,012,579,857.20



Q1 2017
Value Added Tax (Naira)
N 9,189,599,854.14



9.60%

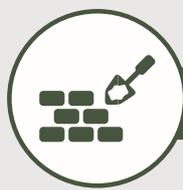
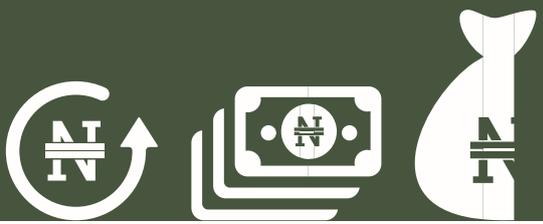


Year on Year %
11.75%

SECTORAL DISTRIBUTION OF VALUE

ADDED TAX - Q2 2017

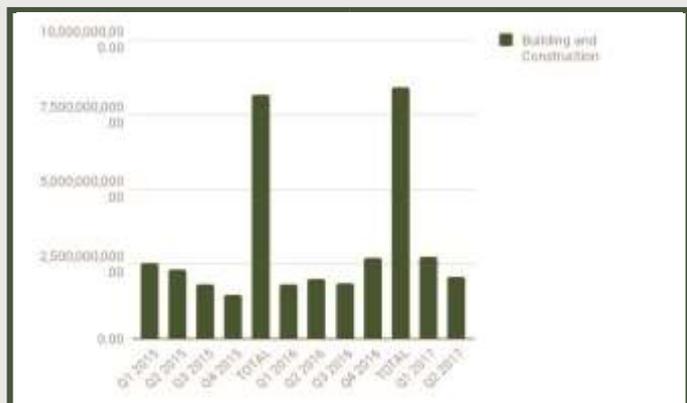
Building and Construction



Building and Construction



Q2 2017
Value Added Tax (Naira)
N 2,073,255,010.58



Q2 2016
Value Added Tax (Naira)
N 1,999,626,117.47



Q1 2017
Value Added Tax (Naira)
N 2,750,900,474.04



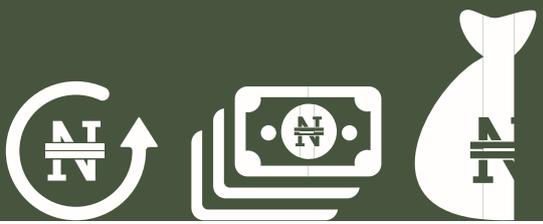
3.68%



Year on Year %
-24.63%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2017

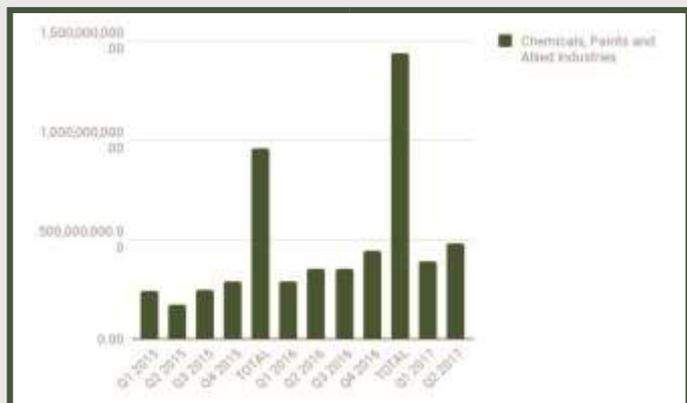
Chemicals, Paints and Allied Industries



Chemicals, Paints and Allied Industries



Q2 2017
Value Added Tax (Naira)
N 478,992,730.53



Q2 2016
Value Added Tax (Naira)
N 353,264,545.19



Q1 2017
Value Added Tax (Naira)
N 390,428,944.04



22.68%

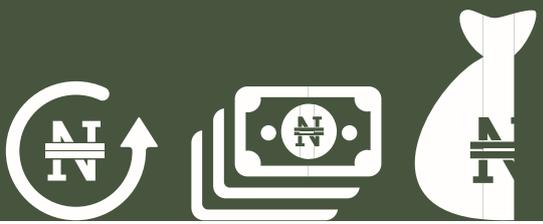


Year on Year %
35.59%

SECTORAL DISTRIBUTION OF VALUE

ADDED TAX - Q2 2017

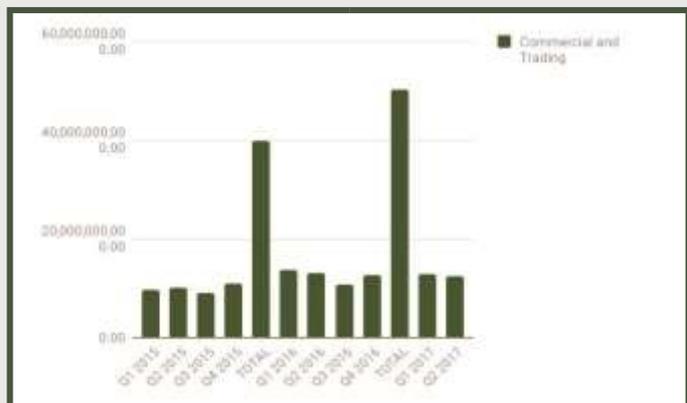
Commercial and Trading



Commercial and Trading



Q2 2017
Value Added Tax (Naira)
N 12,484,431,606.80



Q2 2016
Value Added Tax (Naira)
N 13,150,006,523.47



Q1 2017
Value Added Tax (Naira)
N 12,898,693,467.98



-3.21%

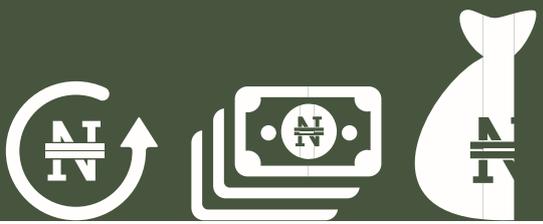


Year on Year %
-5.06%

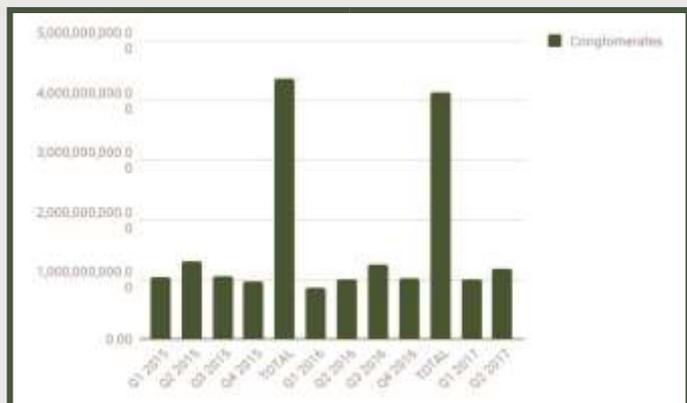
SECTORAL DISTRIBUTION OF VALUE

ADDED TAX - Q2 2017

Conglomerates



Q2 2017
Value Added Tax (Naira)
N 1,175,584,362.53



Q2 2016
Value Added Tax (Naira)
N 999,460,869.03



Q1 2017
Value Added Tax (Naira)
N 1,004,741,944.80



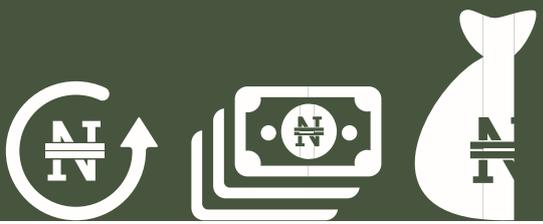
17.00%



Year on Year %
17.62%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2017

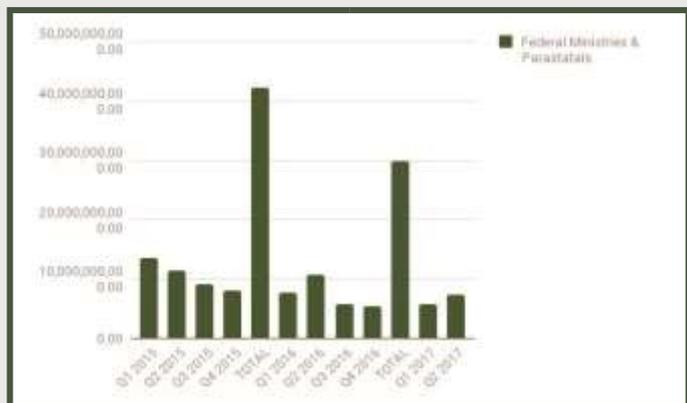
Federal Ministries & Parastatals



Federal Ministries & Parastatals



Q2 2017
Value Added Tax (Naira)
N 7,354,784,112.52



Q2 2016
Value Added Tax (Naira)
N 10,726,210,419.95



Q1 2017
Value Added Tax (Naira)
N 5,714,979,193.05



28.69%

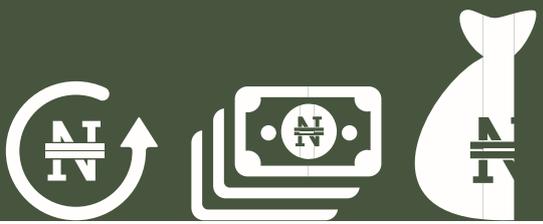


Year on Year %
-31.43%

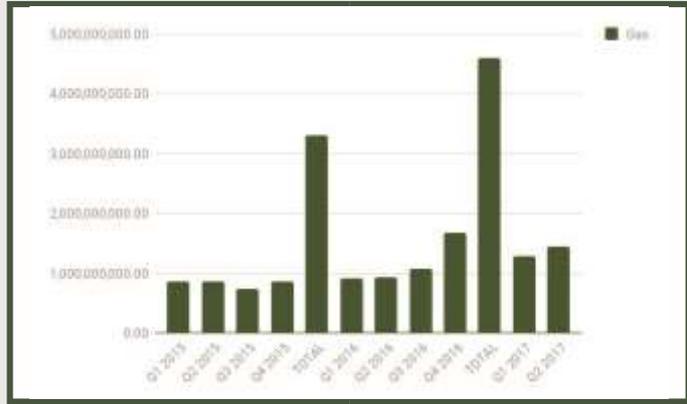
SECTORAL DISTRIBUTION OF VALUE

ADDED TAX - Q2 2017

Gas



Q2 2017
Value Added Tax (Naira)
N 1,446,164,953.15



Q2 2016
Value Added Tax (Naira)
N 937,692,701.17



Q1 2017
Value Added Tax (Naira)
N 1,284,826,591.34



12.56%



Year on Year %
54.23%

SECTORAL DISTRIBUTION OF VALUE

ADDED TAX - Q2 2017

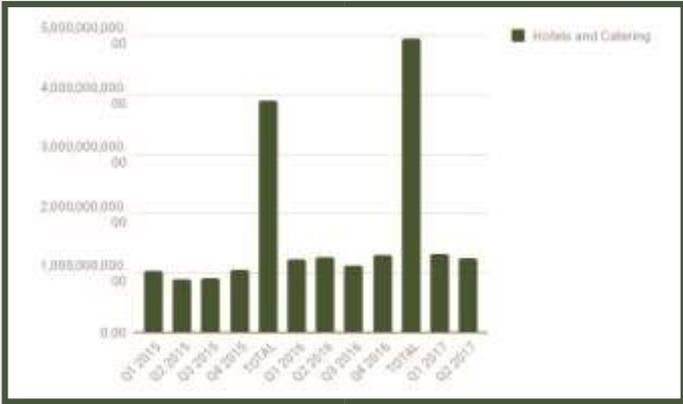
Hotels and Catering



Hotels and Catering



Q2 2017
Value Added Tax (Naira)
N 1,249,571,556.97



Q2 2016
Value Added Tax (Naira)
N 1,272,389,972.04



Q1 2017
Value Added Tax (Naira)
N 1,323,278,166.23



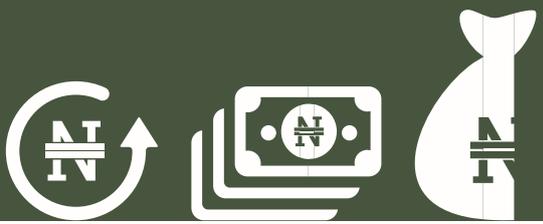
-5.57%



Year on Year %
-1.79%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2017

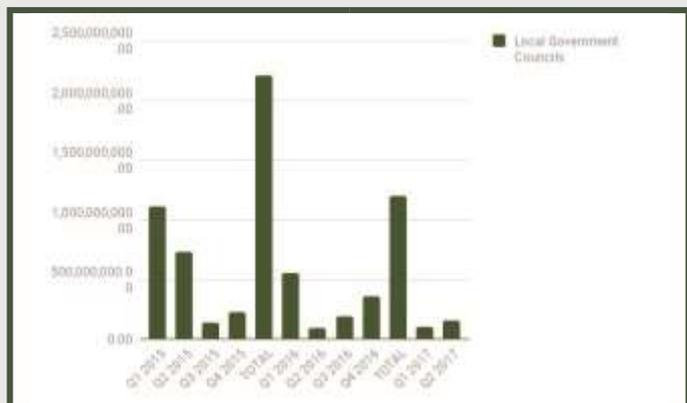
Local Government Councils



Local Government Councils



Q2 2017
Value Added Tax (Naira)
N 154,716,564.12



Q2 2016
Value Added Tax (Naira)
N 90,913,129.27



Q1 2017
Value Added Tax (Naira)
N 99,840,894.27



54.96%

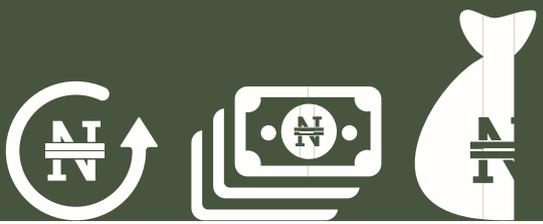


Year on Year %
70.18%

SECTORAL DISTRIBUTION OF VALUE

ADDED TAX - Q2 2017

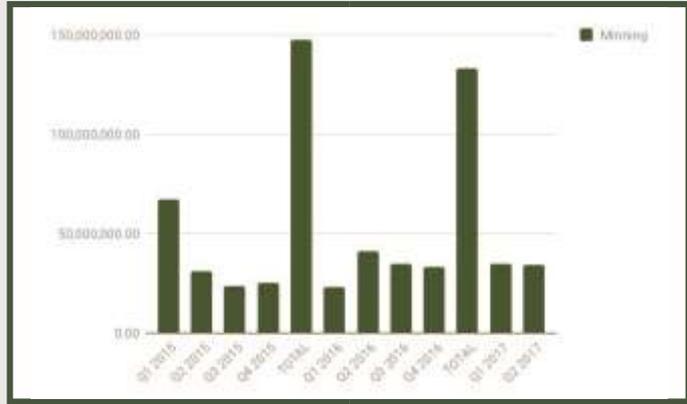
Mining



Mining



Q2 2017
Value Added Tax (Naira)
N 34,185,750.80



Q2 2016
Value Added Tax (Naira)
N 41,292,344.78



Q1 2017
Value Added Tax (Naira)
N 35,069,437.90



-2.52%

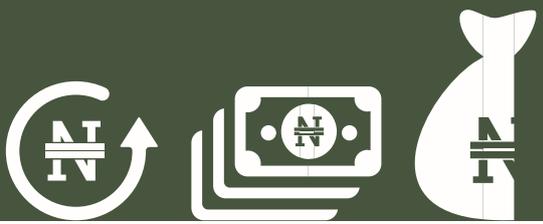


Year on Year %
-17.21%

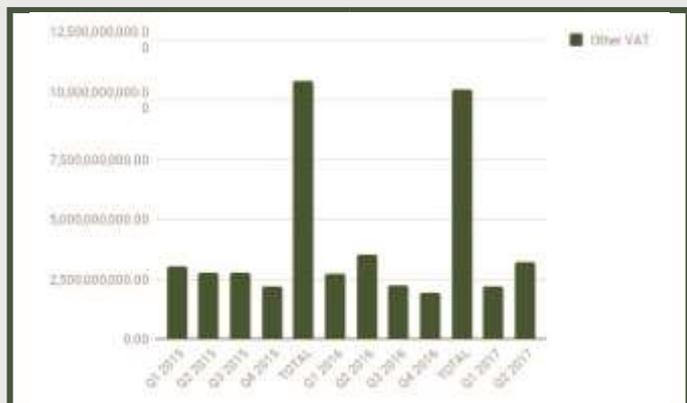
SECTORAL DISTRIBUTION OF VALUE

ADDED TAX - Q2 2017

Other VAT



Q2 2017
Value Added Tax (Naira)
N 3,216,773,708.46



Q2 2016
Value Added Tax (Naira)
N 3,538,616,817.93



Q1 2017
Value Added Tax (Naira)
N 2,201,545,351.94



46.11%

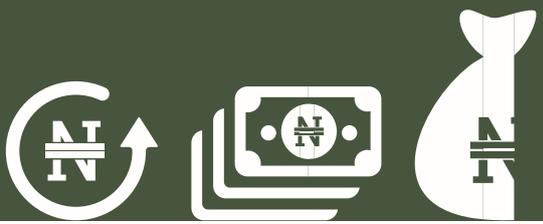


-9.10%

SECTORAL DISTRIBUTION OF VALUE

ADDED TAX - Q2 2017

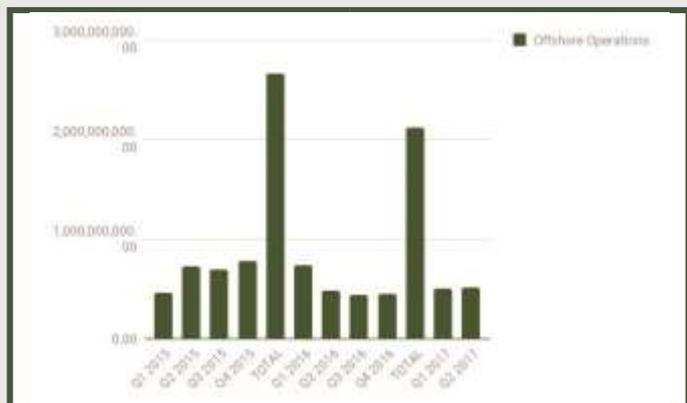
Offshore Operations



Offshore Operations



Q2 2017
Value Added Tax (Naira)
N 516,442,304.83



Q2 2016
Value Added Tax (Naira)
N 482,659,950.22



Q1 2017
Value Added Tax (Naira)
N 508,284,070.46



1.61%



7.00%

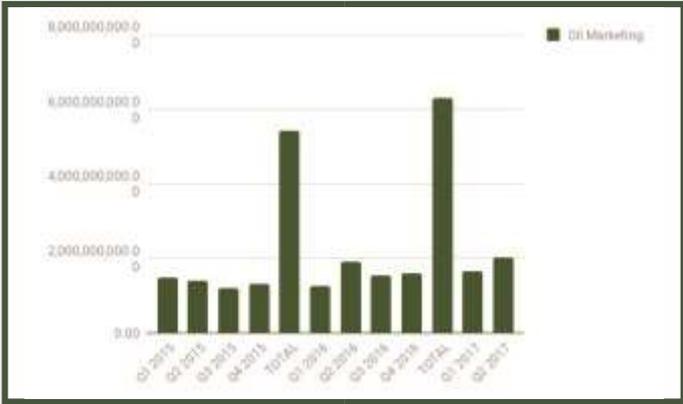
SECTORAL DISTRIBUTION OF VALUE

ADDED TAX - Q2 2017

Oil Marketing



Q2 2017
Value Added Tax (Naira)
N 2,032,477,580.31



Q2 2016
Value Added Tax (Naira)
N 1,915,733,835.52



Q1 2017
Value Added Tax (Naira)
N 1,668,429,575.35



21.82%

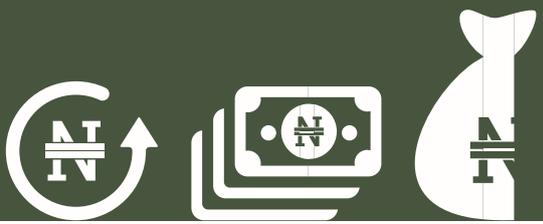


6.09%

SECTORAL DISTRIBUTION OF VALUE

ADDED TAX - Q2 2017

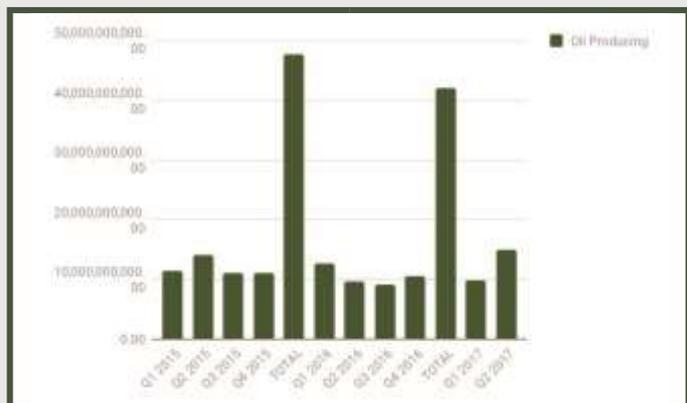
Oil Producing



Oil Producing



Q2 2017
Value Added Tax (Naira)
N 14,939,517,586.54



Q2 2016
Value Added Tax (Naira)
N 9,644,390,166.24



Q1 2017
Value Added Tax (Naira)
N 9,925,983,704.73



50.51%



Year on Year %
54.90%

SECTORAL DISTRIBUTION OF VALUE

ADDED TAX - Q2 2017

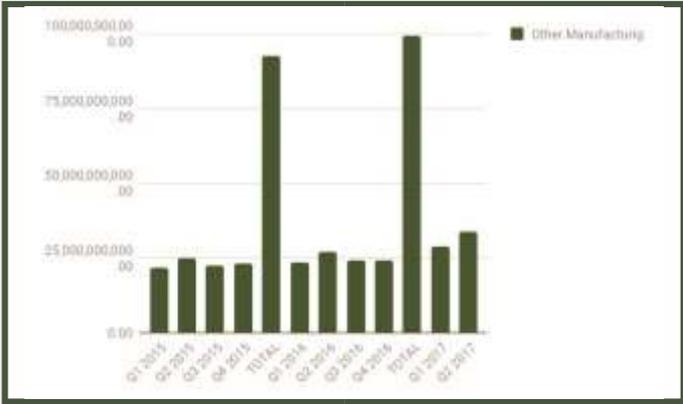
Other Manufacturing



Other Manufacturing



Q2 2017
Value Added Tax (Naira)
N 33,692,784,816.21



Q2 2016
Value Added Tax (Naira)
N 27,223,390,061.60



Q1 2017
Value Added Tax (Naira)
N 28,728,050,117.60



17.28%



Year on Year %
23.76%

SECTORAL DISTRIBUTION OF VALUE

ADDED TAX - Q2 2017

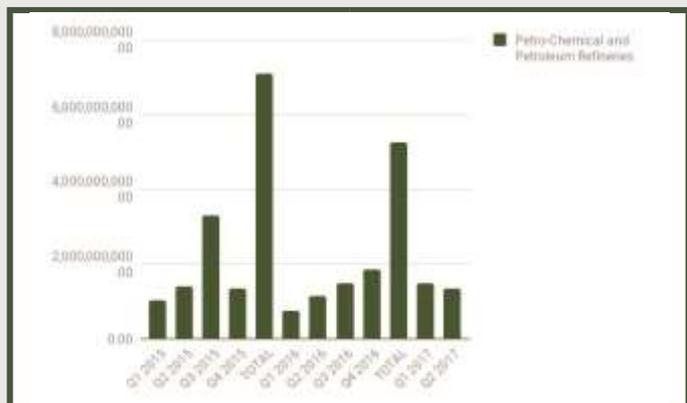
Petro-Chemical and Petroleum Refineries



Petro-Chemical and Petroleum Refineries



Q2 2017
Value Added Tax (Naira)
N 1,360,011,801.40



Q2 2016
Value Added Tax (Naira)
N 1,163,161,363.39



Q1 2017
Value Added Tax (Naira)
N 1,494,627,192.84



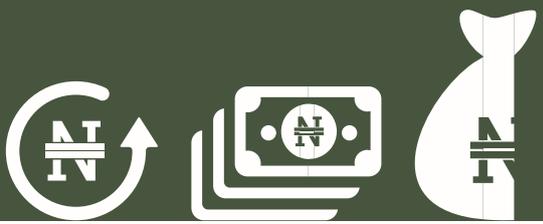
-9.01%



Year on Year %
16.92%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2017

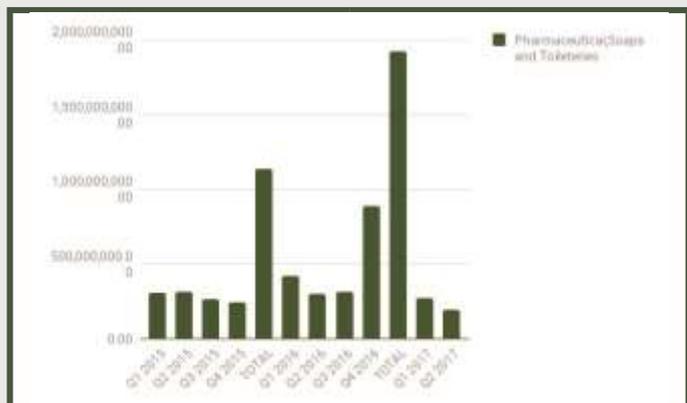
Pharmaceutical, Soaps and Toileteries



Pharmaceutical, Soaps and Toileteries



Q2 2017
Value Added Tax (Naira)
N 194,261,311.95



Q2 2016
Value Added Tax (Naira)
N 301,526,809.68



Q1 2017
Value Added Tax (Naira)
N 272,132,003.94



-28.62%



Year on Year %
-35.57%

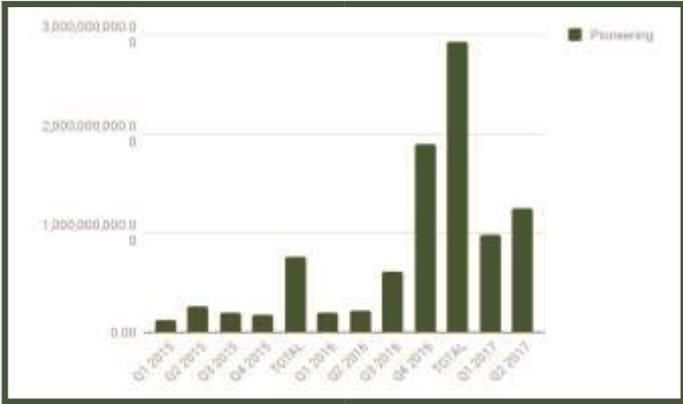
SECTORAL DISTRIBUTION OF VALUE

ADDED TAX - Q2 2017

Pioneering



Q2 2017
Value Added Tax (Naira)
N 1,245,584,586.03



Q2 2016
Value Added Tax (Naira)
N 216,317,508.89



Q1 2017
Value Added Tax (Naira)
N 979,949,034.42



27.11%



Year on Year %
475.81%

SECTORAL DISTRIBUTION OF VALUE

ADDED TAX - Q2 2017

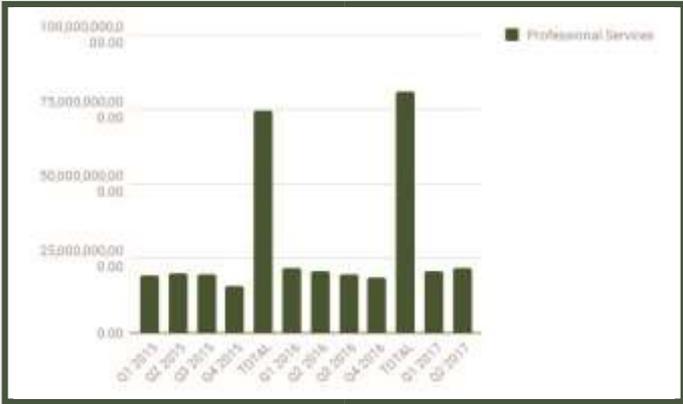
Professional Services



Professional Services



Q2 2017
Value Added Tax (Naira)
N 21,637,588,452.19



Q2 2016
Value Added Tax (Naira)
N 20,640,242,307.97



Q1 2017
Value Added Tax (Naira)
N 20,817,280,804.48



3.94%



Year on Year %
4.83%

SECTORAL DISTRIBUTION OF VALUE

ADDED TAX - Q2 2017

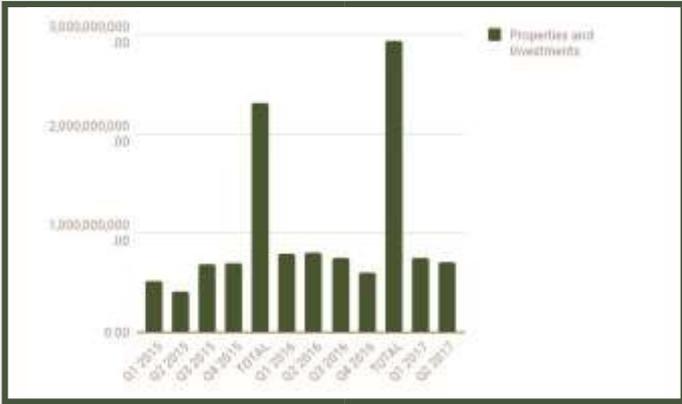
Properties and Investments



Properties and Investments



Q2 2017
Value Added Tax (Naira)
N 709,943,151.61



Q2 2016
Value Added Tax (Naira)
N 801,201,359.41



Q1 2017
Value Added Tax (Naira)
N 750,215,100.36



-5.37%



Year on Year %
-11.39%

SECTORAL DISTRIBUTION OF VALUE

ADDED TAX - Q2 2017

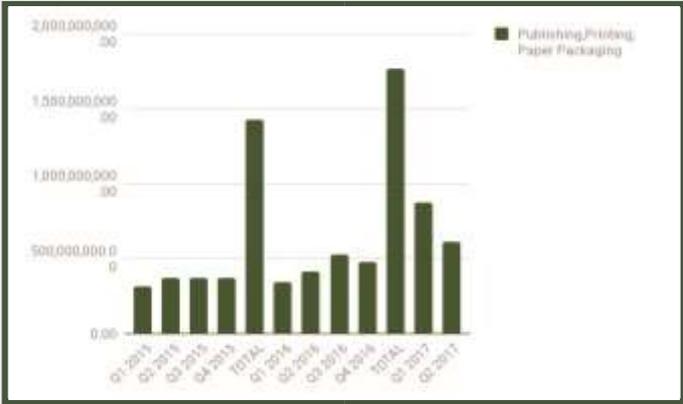
Publishing, Printing, Paper Packaging



Publishing, Printing, Paper Packaging



Q2 2017
Value Added Tax (Naira)
N 614,520,462.49



Q2 2016
Value Added Tax (Naira)
N 414,979,510.14



Q1 2017
Value Added Tax (Naira)
N 872,038,220.81



-29.53%

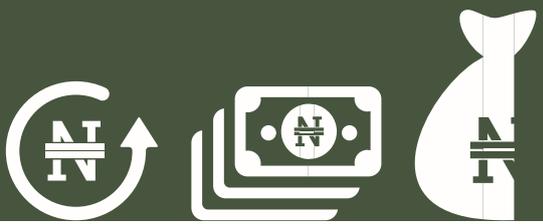


Year on Year %
48.08%

SECTORAL DISTRIBUTION OF VALUE

ADDED TAX - Q2 2017

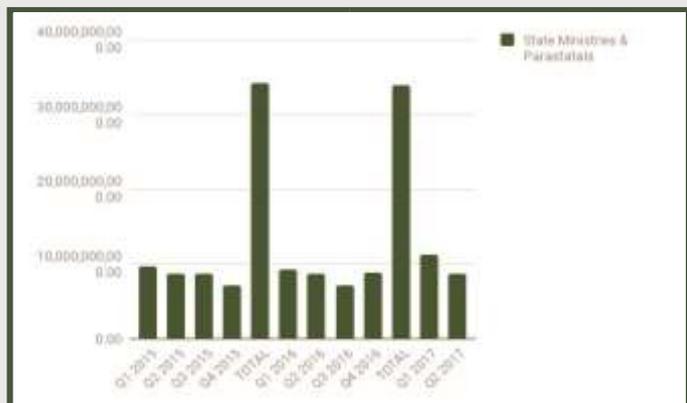
State Ministries & Parastatals



State Ministries & Parastatals



Q2 2017
Value Added Tax (Naira)
N 8,741,330,518.21



Q2 2016
Value Added Tax (Naira)
N 8,686,017,526.87



Q1 2017
Value Added Tax (Naira)
N 11,211,488,882.34



-22.03%



Year on Year %
0.64%

SECTORAL DISTRIBUTION OF VALUE

ADDED TAX - Q2 2017

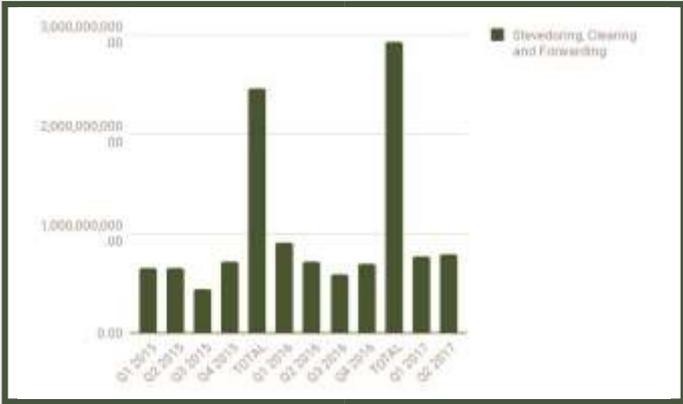
Stevedoring, Clearing and Forwarding



Stevedoring, Clearing and Forwarding



Q2 2017
Value Added Tax (Naira)
N 794,722,942.18



Q2 2016
Value Added Tax (Naira)
N 719,299,144.05



Q1 2017
Value Added Tax (Naira)
N 776,123,116.55



2.40%



Year on Year %
10.49%

SECTORAL DISTRIBUTION OF VALUE

ADDED TAX - Q2 2017

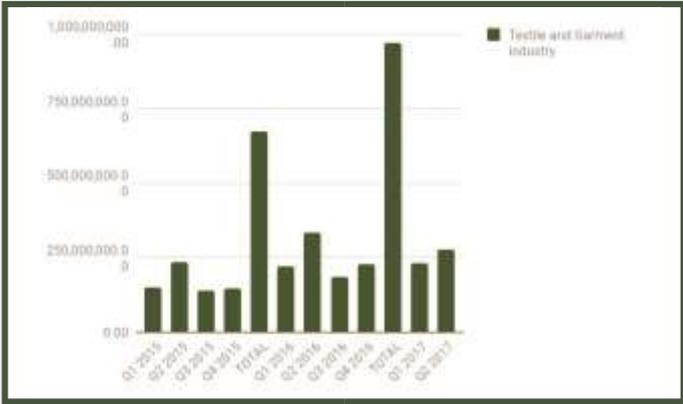
Textile and Garment industry



Textile and Garment industry



Q2 2017
Value Added Tax (Naira)
N 279,731,988.31



Q2 2016
Value Added Tax (Naira)
N 334,969,697.75



Q1 2017
Value Added Tax (Naira)
N 230,892,760.90



21.15%

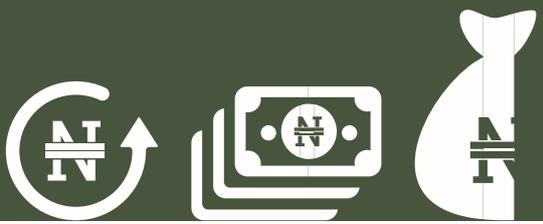


Year on Year %
-16.49%

SECTORAL DISTRIBUTION OF VALUE

ADDED TAX - Q2 2017

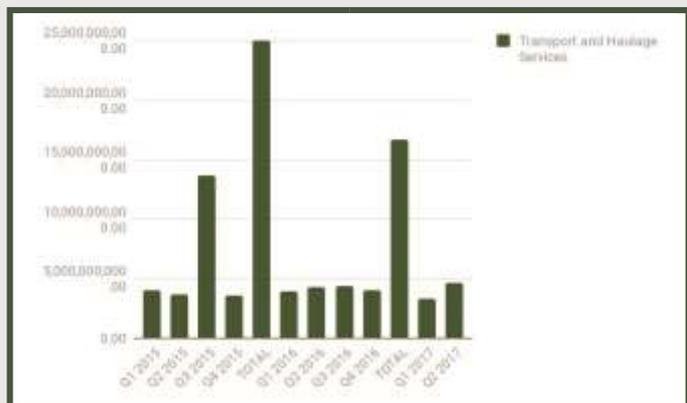
Transport and Haulage Services



Transport and Haulage Services



Q2 2017
Value Added Tax (Naira)
N 4,615,205,252.19



Q2 2016
Value Added Tax (Naira)
N 4,328,135,311.68



Q1 2017
Value Added Tax (Naira)
N 3,350,672,582.62



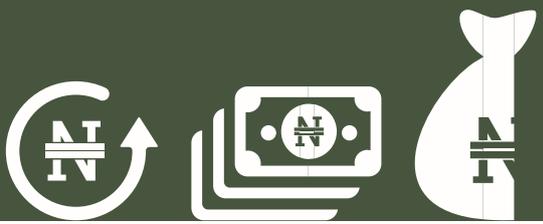
37.74%



Year on Year %
6.63%

SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q2 2017

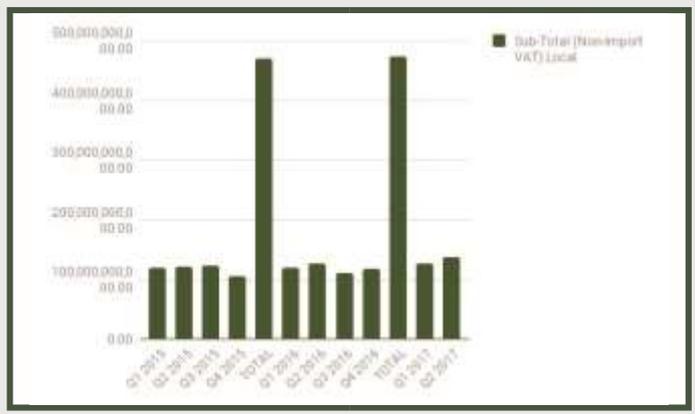
Sub-Total (Non-Import VAT) Local



Sub-Total (Non-Import VAT) Local



Q2 2017
Value Added Tax (Naira)
N 137,786,993,122.76



Q2 2016
Value Added Tax (Naira)
N 126,061,727,200.81



Q1 2017
Value Added Tax (Naira)
N 126,642,467,479.27



8.80%



Year on Year %
9.30%

SECTORAL DISTRIBUTION OF VALUE

ADDED TAX - Q2 2017

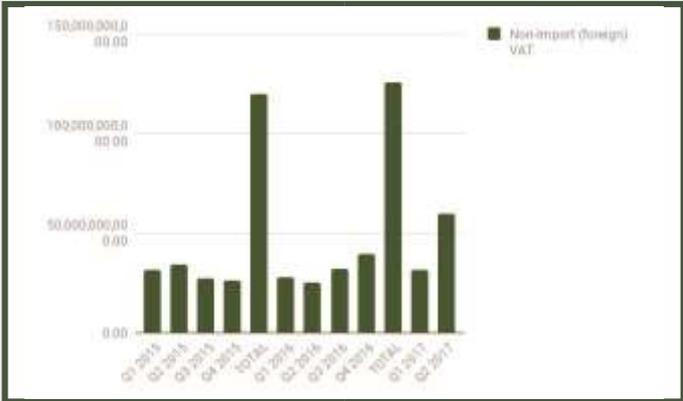
Non-Import (Foreign) VAT



Non-Import (Foreign) VAT



Q2 2017
Value Added Tax (Naira)
N 59,831,637,036.79



Q2 2016
Value Added Tax (Naira)
N 25,431,456,156.64



Q1 2017
Value Added Tax (Naira)
N 31,719,068,442.20



88.63%



Year on Year %
135.27%

SECTORAL DISTRIBUTION OF VALUE

ADDED TAX - Q2 2017

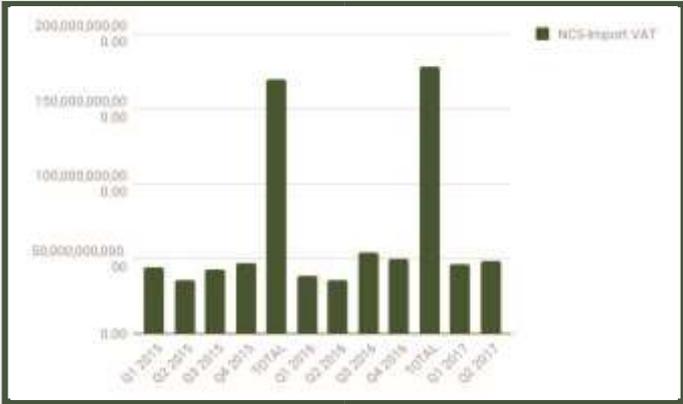
NCS-Import VAT



NCS-Import VAT



Q2 2017
Value Added Tax (Naira)
N 48,684,692,311.41



Q2 2016
Value Added Tax (Naira)
N 35,534,936,339.80



Q1 2017
Value Added Tax (Naira)
N 46,408,606,653.47



4.90%

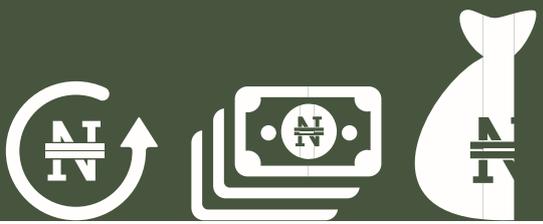


Year on Year %
37.01%

SECTORAL DISTRIBUTION OF VALUE

ADDED TAX - Q2 2017

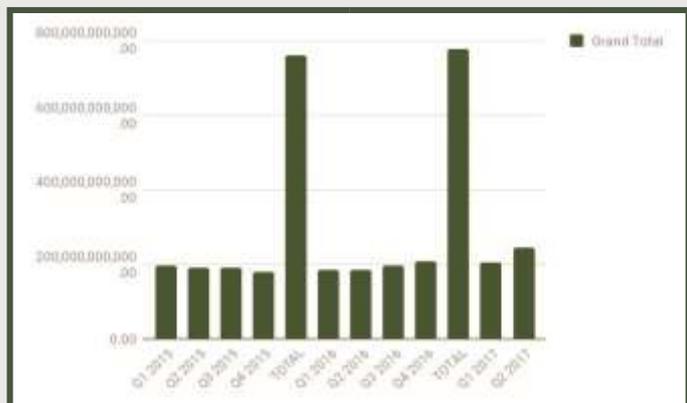
Grand Total



Grand Total



Q2 2017
Value Added Tax (Naira)
N 246,303,322,470.96



Q2 2016
Value Added Tax (Naira)
N 187,028,119,697.25



Q1 2017
Value Added Tax (Naira)
N 204,770,142,574.94



20.28%



Year on Year %
31.69%

	Q1 2017	Q2 2017	Q3 2017	Q4 2017	2017 TOTAL
Classification	Value Added Tax	Value Added Tax	Value Added Tax	Value Added Tax	Value Added Tax
Agricultural and Plantations	554,910,191.59	497,210,854.92			1,052,121,046.51
Automobiles and Assemblies	433,374,487.81	503,267,484.76			936,641,972.57
Banks & Financial Institutions	7,174,111,312.74	5,672,146,884.42			12,846,258,197.16
Breweries, Bottling and Beverages	9,189,599,854.14	10,071,784,787.75			19,261,384,641.89
Building and Construction	2,750,900,474.04	2,073,255,010.58			4,824,155,484.62
Chemicals, Paints and Allied Industries	390,428,944.04	478,992,730.53			869,421,674.57
Commercial and Trading	12,898,693,467.98	12,484,431,606.80			25,383,125,074.78
Conglomerates	1,004,741,944.80	1,175,584,362.53			2,180,326,307.33
Federal Ministries & Parastatals	5,714,979,193.05	7,354,784,112.52			13,069,763,305.57
Gas	1,284,826,591.34	1,446,164,953.15			2,730,991,544.49
Hotels and Catering	1,323,278,166.23	1,249,571,556.97			2,572,849,723.20
Local Government Councils	99,840,894.27	154,716,564.12			254,557,458.39
Mining	35,069,437.90	34,185,750.80			69,255,188.70
Not Available	2,201,545,351.94	3,216,773,708.46			5,418,319,060.40
Offshore Operations	508,284,070.46	516,442,304.83			1,024,726,375.29
Oil Marketing	1,668,429,575.35	2,032,477,580.31			3,700,907,155.66
Oil Producing	9,925,983,704.73	14,939,517,586.54			24,865,501,291.27
Other Manufacturing	28,728,050,117.60	33,692,784,816.21			62,420,834,933.81
Petro-Chemical and Petroleum Refineries	1,494,627,192.84	1,360,011,801.40			2,854,638,994.24
Pharmaceutical, Soaps and Toiletries	272,132,003.94	194,261,311.95			466,393,315.89
Pioneering	979,949,034.42	1,245,584,586.03			2,225,533,620.45
Professional Services	20,817,280,804.48	21,637,588,452.19			42,454,869,256.67
Properties and Investments	750,215,100.36	709,943,151.61			1,460,158,251.97
Publishing, Printing, Paper Packaging	872,038,220.81	614,520,462.49			1,486,558,683.30
State Ministries & Parastatals	11,211,488,882.34	8,741,330,518.21			19,952,819,400.55
Stevedoring, Clearing and Forwarding	776,123,116.55	794,722,942.18			1,570,846,058.73
Textile and Garment industry	230,892,760.90	279,731,988.31			510,624,749.21
Transport and Haulage Services	3,350,672,582.62	4,615,205,252.19			7,965,877,834.81
Sub-Total (Non-Import VAT) Local	126,642,467,479.27	137,786,993,122.76			264,429,460,602.03
Non-Import (foreign) VAT	31,719,068,442.20	59,831,637,036.79			91,550,705,478.99
NCS-Import VAT	46,408,606,653.47	48,684,692,311.41			95,093,298,964.88
Grand Total	204,770,142,574.94	246,303,322,470.96	-	-	451,073,465,045.90

	Q1 2016	Q2 2016	Q3 2016	Q4 2016	TOTAL
Classification	Value Added Tax				
Agricultural and Plantations	575,596,363.88	574,607,597.85	333,568,989.30	268,549,293.05	1,752,322,244.08
Automobiles and Assemblies	353,739,858.96	263,774,263.24	356,719,948.54	687,057,729.84	1,661,291,800.58
Banks & Financial Institutions	5,046,306,470.24	6,229,267,488.81	6,960,378,570.96	6,813,474,683.20	25,049,427,213.21
Breweries.Bottling and Beverages	7,099,045,516.52	9,012,579,857.20	6,875,395,155.60	7,256,230,833.55	30,243,251,362.87
Building and Construction	1,831,299,991.29	1,999,626,117.47	1,864,436,140.23	2,698,679,897.59	8,394,042,146.58
Chemicals, Paints and Allied Industries	287,569,089.13	353,264,545.19	351,186,358.30	445,393,311.86	1,437,413,304.48
Commercial and Trading	13,740,854,019.23	13,150,006,523.47	10,713,326,578.39	12,608,989,712.01	50,213,176,833.10
Conglomerates	855,069,162.98	999,460,869.03	1,247,986,041.99	1,023,523,533.54	4,126,039,607.54
Federal Ministries & Parastatals	7,728,253,828.22	10,726,210,419.95	5,817,196,768.82	5,502,592,894.35	29,774,253,911.34
Gas	913,621,108.35	937,692,701.17	1,076,137,984.64	1,672,264,153.77	4,599,715,947.93
Hotels and Catering	1,232,005,275.39	1,272,389,972.04	1,128,715,130.77	1,306,149,086.37	4,939,259,464.57
Local Government Councils	555,679,666.31	90,913,129.27	191,838,016.79	359,110,678.54	1,197,541,490.91
Mining	23,307,814.85	41,292,344.78	34,987,904.92	33,454,151.55	133,042,216.10
Not Available	2,724,297,587.01	3,538,616,817.93	2,238,701,305.39	1,925,410,661.89	10,427,026,372.22
Offshore Operations	737,534,853.11	482,659,950.22	446,813,379.42	454,448,339.84	2,121,456,522.59
Oil Marketing	1,251,647,424.53	1,915,733,835.52	1,535,434,628.38	1,597,958,062.51	6,300,773,950.94
Oil Producing	12,703,294,961.99	9,644,390,166.24	9,129,318,359.25	10,634,159,198.99	42,111,162,686.47
Other Manufacturig	23,499,041,138.37	27,223,390,061.60	24,290,279,862.75	24,452,105,255.42	99,464,816,318.14
Petro-Chemical and Petroleum Refineries	743,554,266.82	1,163,161,363.39	1,488,095,185.42	1,848,603,361.44	5,243,414,177.07
Pharmaceutical,Soaps and Toileteries	421,019,205.20	301,526,809.68	313,816,336.20	887,807,369.02	1,924,169,720.10
Pioneering	199,124,418.60	216,317,508.89	610,891,682.43	1,896,051,597.59	2,922,385,207.51
Professional Services	21,899,064,109.01	20,640,242,307.97	19,700,080,562.49	18,590,006,634.12	80,829,393,613.59
Properties and Investments	787,158,851.58	801,201,359.41	751,110,130.70	601,268,681.71	2,940,739,023.40
Publishing,Printing, Paper Packaging	341,985,236.53	414,979,510.14	526,154,336.61	480,313,962.07	1,763,433,045.35
State Ministries & Parastatals	9,275,080,973.53	8,686,017,526.87	7,127,740,749.60	8,802,992,071.08	33,891,831,321.08
Stevedoring, Clearing and Forwarding	913,348,895.25	719,299,144.05	591,975,481.14	701,472,405.61	2,926,095,926.05
Textile and Garment industry	219,869,275.12	334,969,697.75	187,449,801.58	230,065,128.34	972,353,902.79
Transport and Haulage Services	3,917,169,596.90	4,328,135,311.68	4,365,454,796.62	4,045,786,330.07	16,656,546,035.27
Sub-Total (Non-Import VAT) Local	119,875,538,958.90	126,061,727,200.81	110,255,190,187.23	117,823,919,018.92	474,016,375,365.86
Non-Import (foreign) VAT	28,114,663,825.48	25,431,456,156.64	32,425,639,404.35	39,661,280,151.45	125,633,039,537.92
NCS-Import VAT	38,437,973,170.35	35,534,936,339.80	54,014,351,037.72	49,868,020,680.22	177,855,281,228.09
Grand Total	186,428,175,954.73	187,028,119,697.25	196,695,180,629.30	207,353,219,850.59	777,504,696,131.87

Source: planning,Research and statistics Department, FIRS

	Q1 2015	Q2 2015	Q3 2015	Q4 2015	TOTAL
Classification	Value Added Tax				
Agricultural and Plantations	402,686,253.99	373,329,101.48	636,993,573.59	406,561,476.88	1,819,570,405.94
Automobiles and Assemblies	299,718,891.58	157,945,350.76	211,728,163.91	245,189,430.09	914,581,836.34
Banks & Financial Institutions	7,218,047,402.06	4,909,947,885.93	6,305,573,725.81	4,629,846,247.54	23,063,415,261.34
Breweries,Bottling and Beverages	7,864,607,682.42	7,785,013,393.25	6,565,898,865.25	7,766,125,668.13	29,981,645,609.05
Building and Construction	2,526,605,157.33	2,310,704,401.64	1,829,957,551.40	1,486,469,995.62	8,153,737,105.99
Chemicals, Paints and Allied Industries	244,169,431.05	171,845,920.99	250,118,721.04	291,064,312.55	957,198,385.63
Commercial and Trading	9,625,752,498.54	10,087,885,825.95	9,120,127,723.76	10,942,942,764.81	39,776,708,813.06
Conglomerates	1,033,961,232.28	1,296,579,854.97	1,050,592,645.34	974,543,962.54	4,355,677,695.13
Federal Ministries & Parastatals	13,616,570,341.99	11,399,574,569.46	9,205,196,702.77	8,085,940,731.97	42,307,282,346.19
Gas	852,252,008.93	856,717,930.92	729,622,638.76	861,408,339.12	3,300,000,917.73
Hotels and Catering	1,043,624,522.49	893,180,041.23	922,163,462.62	1,050,537,616.31	3,909,505,642.65
Local Government Councils	1,113,085,082.46	727,907,005.83	140,557,962.20	222,862,847.46	2,204,412,897.95
Mining	67,141,750.90	31,016,950.73	23,877,588.77	25,403,851.90	147,440,142.30
Not Available	3,019,897,720.58	2,757,803,996.97	2,782,651,274.20	2,204,544,915.20	10,764,897,906.95
Offshore Operations	464,520,342.63	723,434,213.69	696,193,950.09	779,010,594.98	2,663,159,101.39
Oil Marketing	1,484,270,520.12	1,402,752,331.00	1,204,198,836.29	1,330,462,085.07	5,421,683,772.48
Oil Producing	11,434,790,253.94	14,009,559,418.19	11,085,709,374.08	11,157,432,428.63	47,687,491,474.84
Other Manufacturig	21,856,833,713.32	25,127,881,668.69	22,426,204,653.05	23,337,911,738.38	92,748,831,773.44
Petro-Chemical and Petroleum Refineries	1,026,062,042.65	1,418,966,984.58	3,297,542,145.04	1,356,123,304.44	7,098,694,476.71
Pharmaceutical,Soaps and Toileteries	308,279,031.40	313,450,951.77	269,626,006.01	242,063,387.51	1,133,419,376.69
Pioneering	121,610,237.74	264,758,314.41	192,644,982.08	178,476,309.61	757,489,843.84
Professional Services	19,378,271,074.64	19,937,167,037.11	19,574,736,606.85	15,674,588,638.18	74,564,763,356.78
Properties and Investments	514,148,211.15	412,600,370.96	691,089,033.69	693,047,242.40	2,310,884,858.20
Publishing,Printing, Paper Packaging	314,814,600.68	370,132,436.48	369,664,317.18	375,412,411.91	1,430,023,766.25
State Ministries & Parastatals	9,657,703,242.83	8,699,620,797.83	8,704,631,311.17	7,201,698,777.74	34,263,654,129.57
Stevedoring, Clearing and Forwarding	650,938,628.34	649,991,161.17	442,244,608.28	721,130,211.66	2,464,304,609.45
Textile and Garment industry	150,301,862.72	235,284,855.97	140,553,872.55	147,556,560.92	673,697,152.16
Transport and Haulage Services	3,999,917,334.28	3,691,005,370.26	13,646,426,651.97	3,627,503,740.50	24,964,853,097.01
Sub-Total (Non-Import VAT) Local	120,290,581,073.04	121,016,058,142.22	122,516,526,947.75	106,015,859,592.05	469,839,025,755.06
Non-Import (foreign) VAT	31,907,375,220.78	34,383,510,957.58	27,282,349,829.79	26,099,323,021.70	119,672,559,029.85
NCS-Import VAT	44,508,936,571.60	35,628,646,365.48	42,730,462,653.14	47,053,065,955.84	169,921,111,546.06
Grand Total	196,706,892,865.42	191,028,215,465.28	192,529,339,430.68	179,168,248,569.59	759,432,696,330.97

Source: planning,Research and statistics Department, FIRS

Methodology

Data is provided by the Federal Inland Revenue Service (FIRS) and verified and validated by the National Bureau of Statistics (NBS)

Acknowledgements/Contacts

Acknowledgements

We acknowledge the contributions of our strategic partner the Federal Inland Revenue Service (FIRS) and our technical partner, Proshare in the design, concept and production of this publication.



Contact Us

 @nigerianstat

 NBSNigeria

 www.nigerianstat.gov.ng

 **Head Office Address**
Plot 762, Independence Avenue, Central
Business District, FCT, Abuja Nigeria.

 +234 803 386 5388

 feedback@nigerianstat.gov.ng